

R30B29
Salisbury University
 University System of Maryland

Operating Budget Data

(\$ in Thousands)

	<u>FY 05</u> <u>Actual</u>	<u>FY 06</u> <u>Working</u>	<u>FY 07</u> <u>Allowance</u>	<u>FY 06-07</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$25,995	\$27,477	\$31,669	\$4,192	15.3%
Other Unrestricted Funds	62,979	70,150	77,798	7,648	10.9%
Total Unrestricted Funds	88,975	97,627	109,467	11,840	12.1%
Restricted Funds	<u>5,770</u>	<u>6,476</u>	<u>6,075</u>	<u>-401</u>	<u>-6.2%</u>
Total Funds	\$94,745	\$104,103	\$115,542	\$11,439	11.0%

- General funds increase by \$4.2 million, or 13.3% over fiscal 2006.
- Other unrestricted funds grow mostly from \$4.8 million in new tuition and fee revenues.

Personnel Data

	<u>FY 05</u> <u>Actual</u>	<u>FY 06</u> <u>Working</u>	<u>FY 07</u> <u>Allowance</u>	<u>FY 06-07</u> <u>Change</u>
Regular Positions	807.00	807.00	868.00	61.00
Contractual FTEs	<u>319.30</u>	<u>319.30</u>	<u>315.00</u>	<u>-4.30</u>
Total Personnel	1,126.30	1,126.30	1,183.00	56.70

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	16.75	1.93%
Positions Vacant as of 12/31/05	63.00	7.80%

- 61 regular positions are proposed for fiscal 2007, including 37 State-supported faculty positions.

Note: Numbers may not sum to total due to rounding.

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Analysis in Brief

Major Trends

Increase in the Number of Nurse Graduates and Nurses Employed in the State Expected to Continue: The number of nurses graduated and employed in the State has increased significantly from fiscal 2004 to 2005 from 44 to 57. This trend is expected to continue as the number increases to 63 and 65 in fiscal 2006 and 2007, respectively.

Issues

Faculty Instructional Workload Levels: Increasing faculty workload is a key part of the University System of Maryland (USM) efficiency initiatives. Comprehensive faculty should carry a workload of 7 – 8 course units. As part of the efficiency initiative, each institution is charged with meeting the mid-point of workload standards in fiscal 2006. Salisbury University (SU), with 7.9 course units taught in fiscal 2006, has exceeded the workload standard.

Affordability at SU and Across USM: Tuition and fee increases at SU are less than the USM average in fiscal 2007. Institutional need-based aid remains the largest component of institutional aid awarded at SU.

Personnel Changes: Although SU has 63 vacant positions, the 2007 allowance proposes 61 new regular positions, of which more than half are faculty.

Recommended Actions

1. Concur with Governor's allowance.

Updates

Implementing Administrative and Academic Efficiency Initiatives: In 2005, USM began implementing many of the efficiency initiatives developed by the Board of Regents Effectiveness and Efficiency workgroup, which results in cost savings. For fiscal 2007, USM's estimated efficiency savings is \$18.7 million, or 1% of USM's estimated current services cost increases. SU's share of the administrative savings in fiscal 2007 is \$733,021, or 3.92% of USM's total.

R30B29
Salisbury University
University System of Maryland

Operating Budget Analysis

Program Description

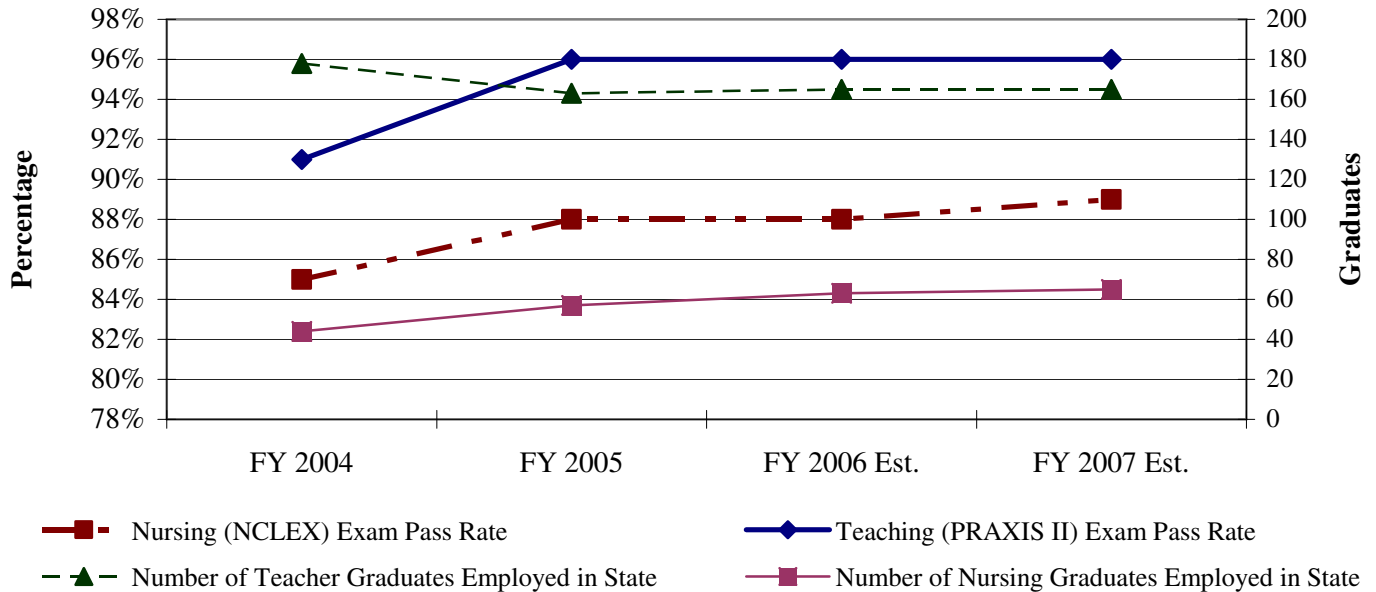
Salisbury University (SU) is a regional comprehensive university emphasizing undergraduate liberal arts, sciences, pre-professional and professional programs, and select, mostly applied, graduate programs. SU prepares its graduates to pursue careers in a global economy and for meeting the State's workforce needs. The university promotes and supports applied research, diversity initiatives, targeted outreach programs, K-16 partnerships, cultural events, and civic engagement in all aspects of community life.

SU is a premier regional university that is recognized nationally for excellence by its peers and regionally for its commitment to model programs in civic engagement. The university will continue to enhance the quality of life for its students, the State, and the region. Although SU emphasizes undergraduate education, it also provides specialized master's degree programs and doctoral programs that uniquely serve regional areas of need. SU engages in a variety of cooperative efforts across the University System of Maryland (USM), including dual-degree programs with the University of Maryland Eastern Shore and the University of Maryland, College Park's College of Engineering and a joint-degree program with the University of Baltimore Law School.

Performance Analysis: Managing for Results

SU is committed to responding to the educational, economic, cultural, and social needs of the Eastern Shore and the State through its offerings of pre-professional and professional programs on both the graduate and undergraduate levels. **Exhibit 1** shows the percentage of students passing the nursing and teacher exams as well as the estimated number of graduates employed as teachers and nurses in Maryland. The percentage of students passing the nursing exam has slightly increased since fiscal 2004 and is expected to continue to rise in fiscal 2006 and 2007. The number of nurses graduated and employed in the State has increased significantly from fiscal 2004 to 2005 from 44 to 57. This trend is expected to continue as the number increases to 63 and 65 in fiscal 2006 and 2007. The percentage of students passing the PRAXIS increased from fiscal 2004 to 2005 but is expected to remain flat in fiscal 2006 and 2007. The number of teacher graduates employed in the State declined in fiscal 2005 to 163 and is only expected to increase slightly in fiscal 2006 and remain flat in 2007.

Exhibit 1
Trends in Teaching and Nursing Graduates
Fiscal 2004 – 2007 Estimate

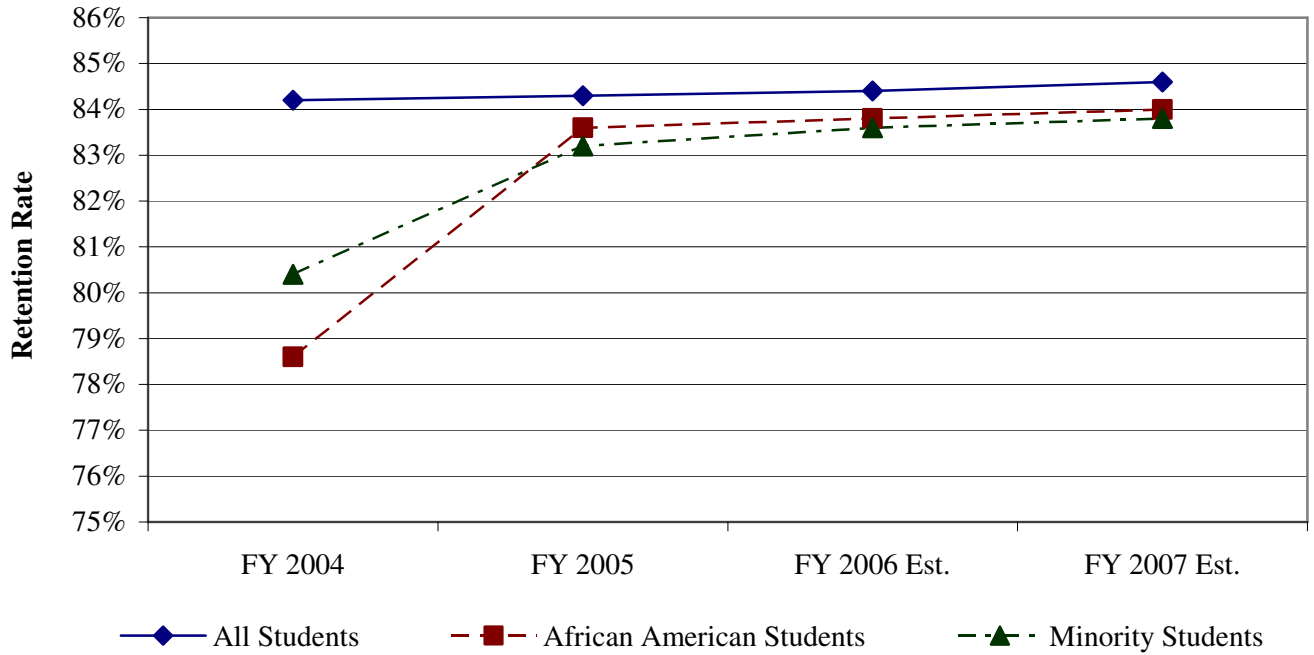


Source: 2007 Maryland State Budget Books; University System of Maryland

Improving retention and graduation rates, while advancing a student-centered environment, is a goal of SU. **Exhibits 2 and 3** show the trends in retention and graduation for students at SU. Exhibit 2 shows retention for all students exceeded 80% in fiscal 2004 to 2005 and is expected to remain in that range in fiscal 2006 and 2007. African American students’ retention rate is slightly below the rate for all students in fiscal 2004 at 78.6% but is expected to slightly increase in fiscal 2006 and 2007 and reach 84%. Retention for all minority students at SU increased in fiscal 2005 but is only expected to increase slightly in fiscal 2006 and 2007. **The President should comment on what practices will be used to increase retention for all students.**

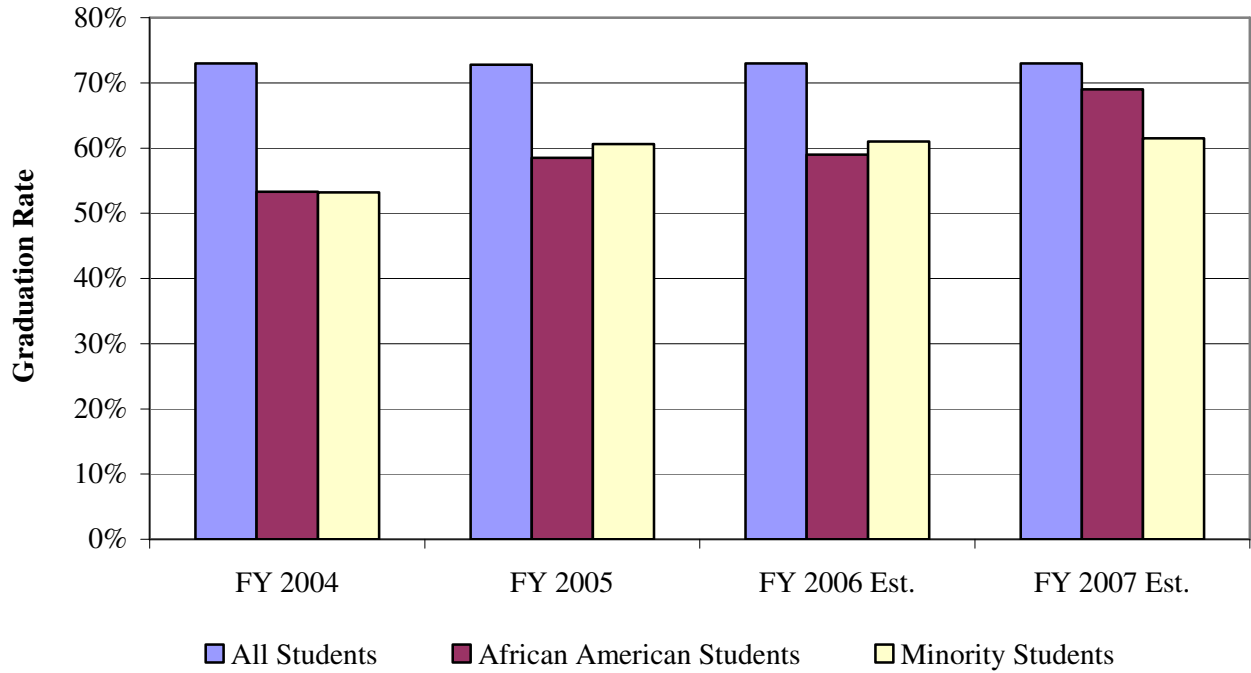
The six-year graduation rate for all students declined in fiscal 2005 but is expected to slightly increase in fiscal 2006 and remain flat in fiscal 2007. In fiscal 2004, African American and all minority students were well below the six-year graduation rate for all students at 53%. However, graduation rates increased in fiscal 2005 and are expected to increase slightly in fiscal 2006 for minority and African American students. In fiscal 2007, SU expects a significant increase in graduation rate for African American students which will close the gap between all students’ graduation rates. While African American students are expected to make up over 67% of the minority enrollment, SU only anticipates a slight increase in graduation rate for all minority students.

Exhibit 2
Second-year Retention Rate
Fiscal 2004 – 2007 Estimate



Source: 2007 Maryland State Budget Books; University System of Maryland

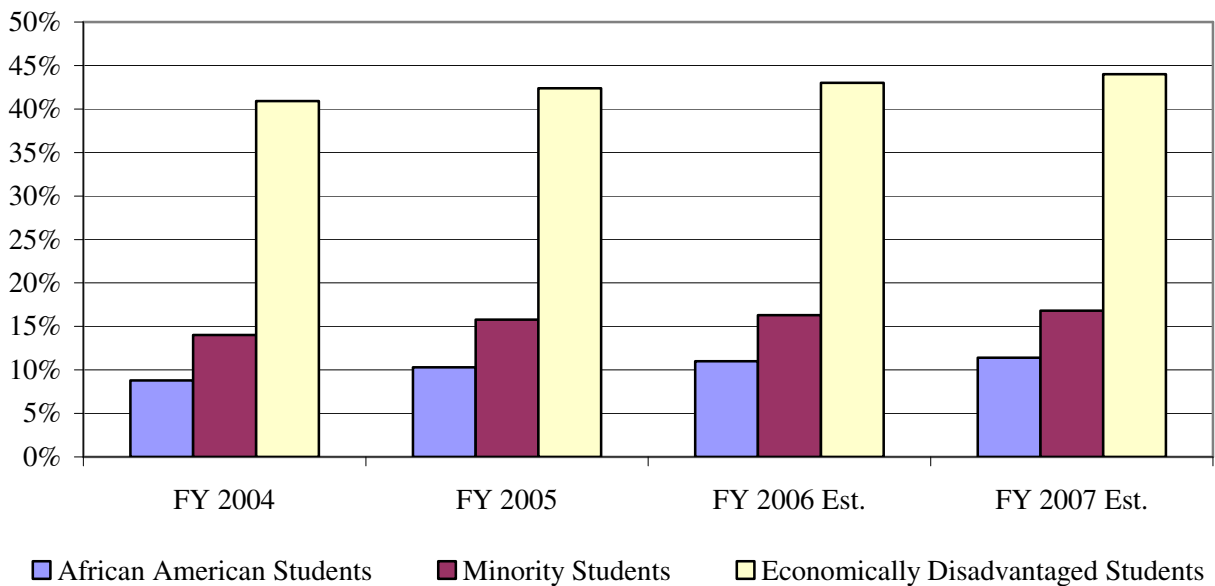
Exhibit 3
Six-year Graduation Rate
Fiscal 2004 – 2007 Estimate



Source: 2007 Maryland State Budget Books; University System of Maryland

Exhibit 4 shows trends in enrollment of students from diverse backgrounds. In fiscal 2005, African American students enrolled at SU increased to 10.3% of all students. The percentage of African American students is expected to slightly increase in fiscal 2006 and 2007. All minority students enrolled slightly increased in fiscal 2005 and is expected to continue this trend in fiscal 2006 and 2007. The same trend holds true for students who are economically disadvantaged and is expected to reach 44% in fiscal 2007. **The President should comment on the low percentage of African American and minority students enrolled. The President should also comment on what plans SU has in the future to increase African American and minority student enrollment at SU.**

Exhibit 4
Trends in Enrollment for Diversity
Fiscal 2004 – 2007 Estimate



Source: 2007 Maryland State Budget Books; University System of Maryland

Governor's Proposed Budget

As **Exhibit 5** shows, the general fund allowance for fiscal 2007 is \$31.7 million. This reflects an increase of approximately \$4.2 million from the fiscal 2006 level. Other unrestricted funds grow by \$7.6 million, or 10.9% over fiscal 2006. Tuition and fee revenues account for 59.6% of other unrestricted funds in fiscal 2007. Overall, the SU budget increases 11% over fiscal 2006.

Exhibit 5
Governor's Proposed Budget
Salisbury University
Fiscal 2005 – 2007
(\$ in Thousands)

	<u>Actual</u> <u>FY 2005</u>	<u>Working</u> <u>FY 2006</u>	<u>Allowance</u> <u>FY 2007</u>	<u>\$ Change</u> <u>FY 06-07</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$25,995	\$27,477	\$31,669	\$4,192	15.3%
Other Unrestricted Funds	62,979	70,150	77,798	\$7,648	10.9%
Total Unrestricted Funds	88,974	97,627	109,467	\$11,840	12.1%
Restricted Funds	5,770	6,476	6,075	-\$401	-6.2%
Total Funds	\$94,744	\$104,103	\$115,542	\$11,439	11.0%

Source: Maryland State Budget Books

Unrestricted fund budget changes in the allowance by program are shown in **Exhibit 6**. This exhibit considers only unrestricted funds, which are comprised mostly of general funds and tuition and fee revenues. From fiscal 2002 to 2006, scholarships and fellowships increased at the fastest rate (133.9%). During that same period, research increased by 72.7%. Student services decreased from fiscal 2004 to 2006 by 6.4%. However, in fiscal 2007 program expenditures will increase by 9% or more with the exception of research and academic support which will only increase 3.4% and 6.9% respectively.

Tuition and fees and auxiliary revenues are the only revenues that increased from fiscal 2002 to 2006. General funds and other unrestricted funds decreased by 6.9% and 41.6% respectively. Other unrestricted revenue fell during that period because of the decline in revenue from sales of educational activities during that period. However, all revenue is expected to increase in fiscal 2007 with other unrestricted revenue increasing the most by 46.3%. Although tuition and fee revenue increases by \$4.8 million in fiscal 2007, the general fund percentage increase of 15.3% surpasses the tuition and fee increase of 11.4%. Tuition and fee revenues grow at a much faster rate than the increase in tuition and fee charges per student, due in part to anticipated growth in enrollment.

Exhibit 6
Budget Changes for Current Unrestricted Funds by Program
Fiscal 2002, 2006, and 2007
(\$ in Thousands)

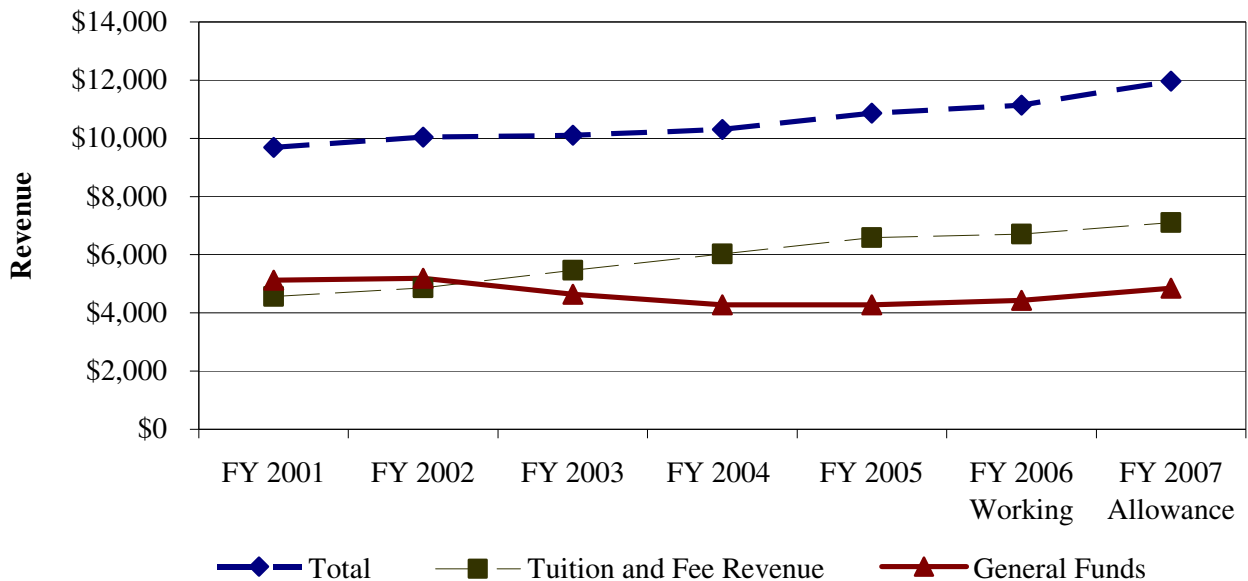
	<u>FY 2002</u>	<u>Working FY 2006</u>	<u>% Change FY 02-06</u>	<u>Allowance FY 2007</u>	<u>\$ Change FY 06-07</u>	<u>% Change FY 06-07</u>
<u>Expenditures</u>						
Instruction	\$25,606	\$30,730	20.0%	\$34,994	\$4,264	13.9%
Research	238	411	72.7%	425	14	3.4%
Public Service	0	473	n/a	949	476	100.6%
Academic Support	6,291	7,413	17.8%	7,926	513	6.9%
Student Services	4,206	3,936	-6.4%	4,638	702	17.8%
Institutional Support	11,037	12,177	10.3%	13,231	1,054	8.7%
Operation and Maintenance of Plant	9,008	10,906	21.1%	12,318	1,412	12.9%
Scholarships and Fellowships	1,269	2,968	133.9%	3,380	412	13.9%
Subtotal Education and General	\$57,655	\$69,014	19.7%	\$77,861	\$8,847	12.8%
Auxiliary Enterprises	24,379	28,612	17.4%	31,605	2,993	10.5%
Total	\$82,034	\$97,626	19.0%	\$109,466	\$11,840	12.1%
<u>Revenues</u>						
Tuition and Fees	\$27,633	\$41,609	50.6%	\$46,359	\$4,750	11.4%
General Funds	29,500	27,477	-6.9%	31,669	4,192	15.3%
Other	640	374	-41.6%	547	173	46.3%
Subtotal	\$57,773	\$69,460	20.2%	\$78,575	\$9,115	13.1%
Auxiliary Enterprises	25,509	29,364	15.1%	31,988	2,624	8.9%
Transfers (to) from fund balance	-1,248	-1,198	-4.0%	-1,097	101	-8.4%
Total	\$82,034	\$97,626	19.0%	\$109,466	\$11,840	12.1%

Source: Governor's Budget Books, fiscal 2004 and 2007

Tuition and Fees and General Fund Revenues

Exhibit 7 shows tuition and fees and general fund revenue per full-time equivalent student (FTES) between fiscal 2001 and 2007. From fiscal 2002 to 2004 general funds per FTES and tuition and fees per FTES moved in opposite directions. General funds declined by 17.5% while tuition and fees per FTES increased by 24.1% over that period. In fiscal 2005, general funds remained level while tuition and fees continued to increase. The level of general fund support per FTES is expected to increase by 9.5% in fiscal 2007 over 2006 while tuition and fee revenue continues to steadily increase in fiscal 2007.

Exhibit 7
Tuition and Fees and General Fund Revenue
Per Full-time Equivalent Student
 (\$ in Thousands)



Source: Governor’s Budget Books, fiscal 2004 through 2007

USM is planning to increase enrollment in fiscal 2007 by adding 3,386 FTES. Each campus is projected to take on additional students. SU is projected to enroll 323 additional students, and \$1.77 million of general funds is allocated to SU based on the estimated enrollment increase. In terms of space, 75.6% of SU’s total academic space need is currently covered and 87.7% of SU’s classroom space need is covered. **The President should comment on how SU will accommodate an additional 323 students given current space limitations. The President should also discuss how the additional general funds will be spent.**

Issues

1. Faculty Instructional Workload Levels

Increasing faculty workload is a key part of the USM efficiency initiative. USM reports the best example of the incremental rollout of these initiatives has been the change in faculty workload over the last three years. Comprehensive faculty should carry a workload of 7 – 8 course units (CU). As part of the efficiency initiative, each institution is charged with meeting the mid-point of workload standards in fiscal 2006. Some institutions have more rapidly moved to increase their workload while others have only begun increasing their workload. **Exhibit 8** shows the average CU taught by tenured and tenure-track faculty at SU from fiscal 2001 to 2005. Since fiscal 2003, SU has exceeded the recommended workload standards. With the exception of fiscal 2001, SU has remained above the overall USM faculty workload average.

Exhibit 8 Average Course Units Taught by Tenured and Tenure-track Faculty

	<u>2000-2001</u> Courses/FTEF	<u>2001-2002</u> Courses/FTEF	<u>2002-2003</u> Courses/FTEF	<u>2003-2004</u> Courses/FTEF	<u>2004-2005</u> Courses/FTEF
SU	7.2	7.2	7.1	7.8	7.9
All USM Comprehensives	7.4	7.0	7.0	7.5	7.7

Notes: Tenured and tenure-track faculty include those on sabbatical and exclude department chairs.

The Board of Regents standard for instructional workload at comprehensive institutions is 7 to 8 course units annually.

FTEF = Full-time equivalent faculty.

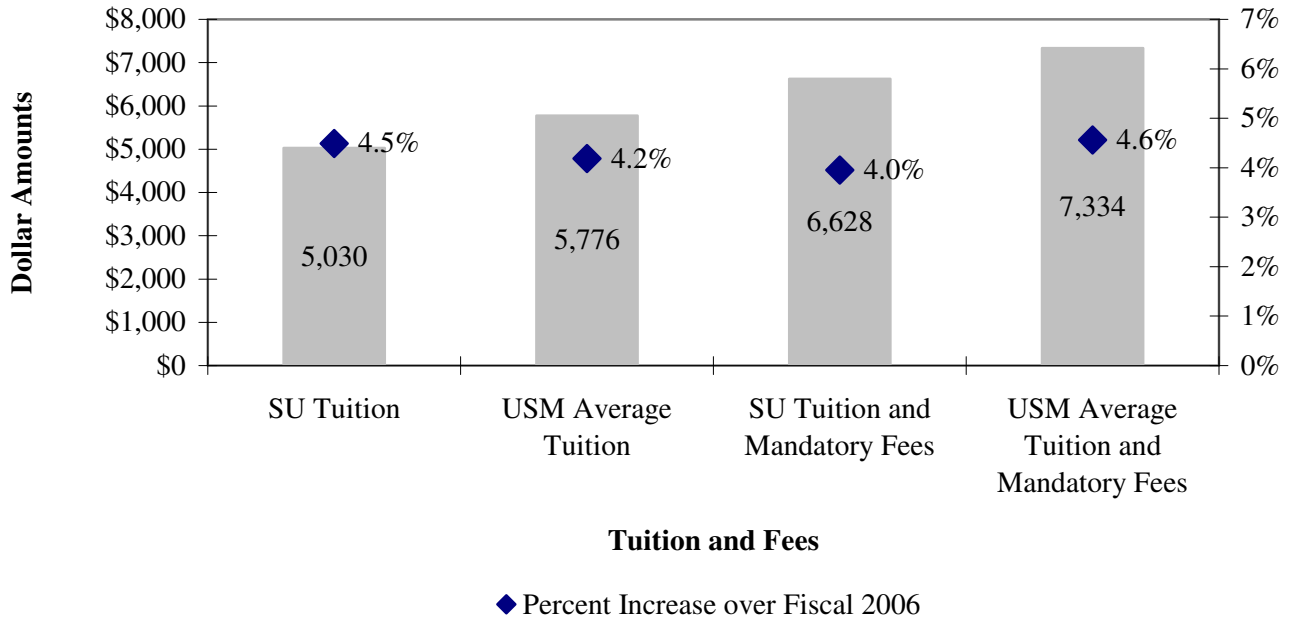
Calculations omit the schools of business and law because the accreditation standards requires law faculty to teach 4.0 course units and business faculty to teach 6.0 course units.

Source: University System of Maryland

2. Affordability at SU and Across USM

Affordability continues to be a concern for Maryland public education. A factor that directly affects affordability is tuition and fee rates. SU's tuition and fees are less than the USM average in fiscal 2007, and grow slower than the USM average. However, USM's weighted average tuition rate increases 4.2%, while SU tuition increases by 4.5% as shown in **Exhibit 9**.

**Exhibit 9
Tuition and Mandatory Fees for Resident Undergraduates
(\$ in Thousands)**



Note: USM averages are weighted.

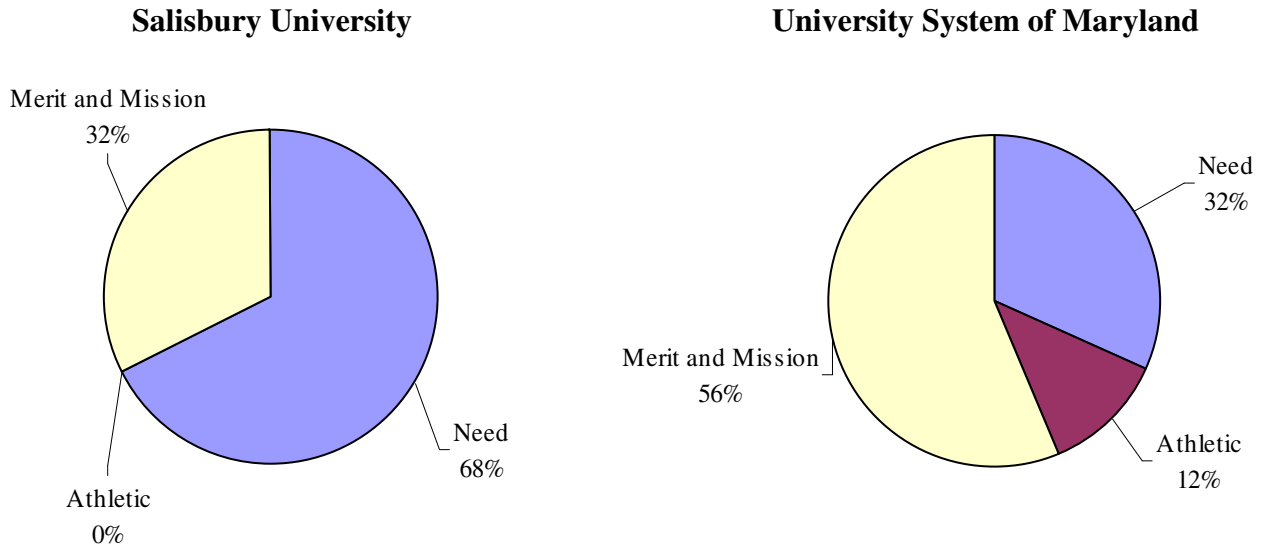
Source: University System of Maryland fiscal 2007 Board of Regents Budget Request

Trends in Institutional Aid

Another factor that affects affordability is financial aid. Categories of institutional financial aid include merit, need, athletic, and mission. Data on funding amounts is available only in categories of need, athletic, and a combination of merit and mission. In fiscal 2006, 32% of institutional aid at SU was merit- and mission-based and 68% need-based as shown in **Exhibit 10**. SU's need-based aid increased by 116% from fiscal 2005 compared to SU's in-state tuition which increased by 5.9%.

Exhibit 11 examines SU's trend in institutional aid by each category from fiscal 2004 to 2007. In fiscal 2004 and 2005, institutional aid was split almost evenly between need-based and merit and mission aid. However, in fiscal 2006 need-based aid increased significantly and surpassed merit and mission aid. This trend is expected to continue in fiscal 2007 and can be attributed to USM's recommendation for all USM institutions to direct more funding to need-based aid.

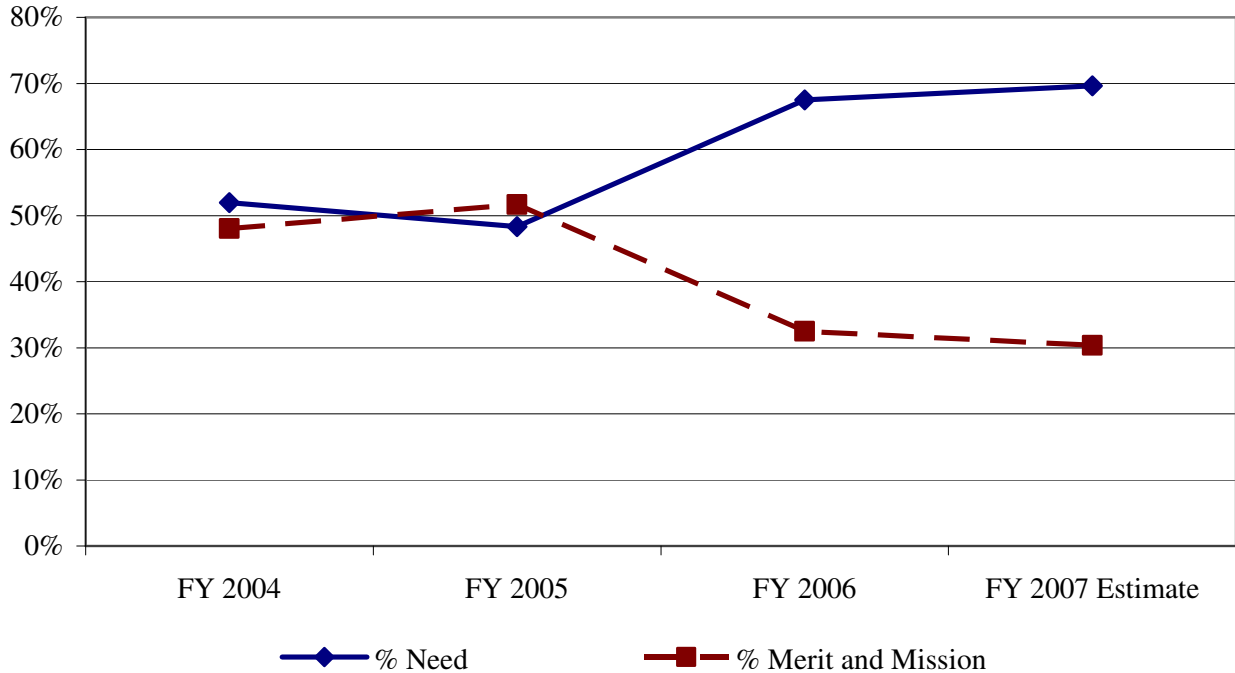
**Exhibit 10
Institutional Financial Aid
Fiscal 2006**



	<u>Need</u>	<u>Athletic</u>	<u>Merit and Mission</u>
Salisbury	\$1,259,289	\$0	\$605,564
USM Total	22,854,957	8,668,262	40,860,045

Source: University System of Maryland

Exhibit 11
Trends in Institutional Aid by Category
Fiscal 2004 – 2007 Estimate



Source: University System of Maryland

3. Personnel Changes

In the fiscal 2007 allowance, 61 regular positions are proposed which includes 37 State-supported faculty positions. The total SU workforce, regular and contractual, is 1,183 in the fiscal 2007 allowance. Contractual positions in the allowance decreased by 4.3 from fiscal 2006.

SU, as of December 2005, had a vacancy rate of 7.8%. This is the second highest vacancy rate of the USM institutions. The system average for fiscal 2006 is 3.14%. There are 63 vacancies, 39 are State-supported of which 10 are faculty and 24 are non-state support vacancies. The fiscal 2007 allowance assumes a 1.93% vacancy rate for SU.

Exhibit 12 shows how the composition of SU personnel (filled regular positions only) has changed from fiscal 2002 to 2006. Instructional personnel – who fulfill the institution’s core mission – have steadily increased since fiscal 2002. Instructional personnel is at 40% in fiscal 2006 and is the largest proportion of personnel at SU. Instructional personnel at SU in fiscal 2006 is above USM’s average for instructional support, which is 33%.

Exhibit 12
Personnel by Budget Program
Regular Filled Positions
Salisbury University
Fiscal 2002 and 2006

<u>Budget Program</u>	FY 2002		FY 2006		Change in Share of Total FY 02 – 06
	<u>FTEs</u>	<u>% FTEs</u>	<u>FTEs</u>	<u>% FTEs</u>	
Instruction	257.75	35.5%	294.75	40.0%	4.5%
Research	4	0.6%	6	0.8%	0.3%
Public Service	0	0.0%	0	0.0%	0.0%
Academic Support	65	8.9%	67	9.1%	0.1%
Student Services	54.5	7.5%	43.5	5.9%	-1.6%
Institutional Support	118.3	16.3%	111.7	15.1%	-1.1%
Operations and Maintenance of Plant	68	9.4%	69	9.4%	0.0%
Auxiliary Enterprises	159	21.9%	145.6	19.7%	-2.1%
Total	726.55	100.0%	737.55	100.0%	

Source: Self-reported from institution; Department of Legislative Services

Recommended Actions

1. Concur with Governor's allowance.

Updates

1. Implementing Administrative and Academic Efficiency Initiatives

The USM Board of Regents has examined how the system can improve its efficiency. After more than a year of study, USM unveiled its Efficiency and Effectiveness (E&E) plan in October 2004. In 2005 USM began implementing many of the efficiency initiatives developed by the Board of Regents E&E workgroup, which results in cost savings and avoidance of \$17.8 million in fiscal 2005 and an estimated \$17.1 million in fiscal 2006. For fiscal 2007, the estimated efficiency savings is \$18.7 million, or 1% of USM’s State supported budget. SU’s share of the administrative savings in fiscal 2007 is \$733,021.

The university has discretion as to how it will achieve the savings. Many efficiency initiatives are still being developed with recommendations expected at the end of fiscal 2006. Some initiatives will continue through 2008. These initiatives are diverse but in general have the goal of improving capacity to accommodate more students. Some initiatives include higher faculty workloads, expanding on-line learning, moving undergraduate students through their courses of study more quickly, increasing collaboration among institutions, and boosting the use of technology.

One of the ways to measure efficiency savings is in terms of how many additional FTES are served with no additional State support. USM has established the goal of accommodating an additional 2,127 students at its institutions by fiscal 2008 at no cost to the State. **Exhibit 13** shows that in fiscal 2005, USM served an additional 739 students with no additional cost to the State. SU served 103 of the 739 students in fiscal 2005. USM estimates an additional 709 students will be served from fiscal 2006 through 2008. SU will be responsible for 85 additional students each fiscal year.

Exhibit 13
Salisbury University Additional Students at No Additional Cost to the State
Fiscal 2005 – 2008

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Predicted</u>	<u>FY 2007</u> <u>Predicted</u>	<u>FY 2008</u> <u>Predicted</u>	<u>FY 06-08</u> <u>Total</u>
Salisbury University	103	85	85	85	255
Overall USM	739	709	709	709	2,127

Source: University System of Maryland

Current and Prior Year Budgets

Current and Prior Year Budgets Salisbury University (\$ in Thousands)

	<u>General Fund</u>	<u>Other Unrestricted Fund</u>	<u>Total Unrestricted Fund</u>	<u>Restricted Fund</u>	<u>Total</u>
Fiscal 2005					
Legislative Appropriation	\$25,432	\$65,785	\$91,217	\$4,134	\$95,351
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	563	1,308	1,871	2,342	4,213
Reversions and Cancellations	0	-4,114	-4,114	-706	-4,820
Actual Expenditures	\$25,995	\$62,979	\$88,974	\$5,770	\$94,744
Fiscal 2006					
Legislative Appropriation	\$27,077	\$70,150	\$97,227	\$6,476	\$103,703
Budget Amendments	400	0	400	0	400
Working Appropriation	\$27,477	\$70,150	\$97,627	\$6,476	\$104,103

Note: Numbers may not sum to total due to rounding.

Fiscal 2005

Salisbury's general funds were increased \$562,991 to cover costs associated with the fiscal 2005 general salary increase. Other unrestricted funds increased by \$1.3 million through budget amendments primarily due to an increase of sales and services of educational activities.

Unrestricted funds decreased \$4.1 million in cancellations primarily due to:

- \$2.6 million in self support (auxiliary operations);
- \$260,000 of State supported fuel and utilities;
- \$600,000 of State supported vacant positions; and
- \$600,000 of State supported fixed charges.

An increase in restricted funds resulted from:

- a \$473,867 increase in financial aid;
- a \$400,000 increase in federal contracts and grants; and
- a \$1.5 million increase in State contracts and grants.

Restricted funds decreased by \$706,057 in cancellations related to the timing and funding cycle of those projects.

Fiscal 2006

A budget amendment increased general funds by \$400,293 to cover costs associated with the fiscal 2006 general salary increase.

Audit Findings

Audit Period for Last Audit:	November 6, 1998 – October 28, 2001
Issue Date:	June 2002
Number of Findings:	8
Number of Repeat Findings:	1
% of Repeat Findings:	13%
Rating: (if applicable)	n/a

- Finding 1:*** The procedures used to procure the copying services contract limited competition and resulted in the receipt of only one proposal, which was from the incumbent vendor.
- Finding 2:*** The university made payments totaling \$182,000 to the incumbent vendor to cancel the previous copier leases without verifying the propriety of the payments.
- Finding 3:*** The university routinely leased its vehicles to private groups for non-university business, in violation of the university's policy. Claims totaling approximately \$147,000 were paid to settle an accident involving a university vehicle without advising the State Treasurer and the Board of Public Works, who approved the claims, that the vehicle was on non-university business.
- Finding 4:*** Proper internal controls were not established over the processing of purchasing transactions.
- Finding 5:*** The university did not always require students to provide sufficient documentation to substantiate their Maryland residency for tuition purposes.
- Finding 6:*** Security measures to protect critical network resources were deficient in several areas.
- Finding 7:*** **Procedures were inadequate to ensure that tuition waivers and financial aid awards recorded in the university's computer system were properly authorized and accurately recorded.**
- Finding 8:*** Payroll adjustments were not verified to supporting documentation.

*Bold denotes item repeated in full or part from preceding audit report.

**Object/Fund Difference Report
Salisbury University**

<u>Object/Fund</u>	<u>FY05 Actual</u>	<u>FY06 Working Appropriation</u>	<u>FY07 Allowance</u>	<u>FY06 - FY07 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	807.00	807.00	868.00	61.00	7.6%
02 Contractual	319.30	319.30	315.00	-4.30	-1.3%
Total Positions	1126.30	1126.30	1183.00	56.70	5.0%
Objects					
01 Salaries and Wages	\$ 47,736,089	\$ 51,607,619	\$ 58,448,328	\$ 6,840,709	13.3%
02 Technical & Spec Fees	12,946,057	12,686,973	13,409,700	722,727	5.7%
03 Communication	459,572	602,837	618,337	15,500	2.6%
04 Travel	814,123	969,868	1,138,868	169,000	17.4%
06 Fuel & Utilities	2,782,551	3,620,976	4,000,245	379,269	10.5%
07 Motor Vehicles	208,396	388,015	418,015	30,000	7.7%
08 Contractual Services	5,431,829	6,994,112	7,115,629	121,517	1.7%
09 Supplies & Materials	8,171,605	10,225,760	11,410,121	1,184,361	11.6%
10 Equip - Replacement	453,766	77,757	91,257	13,500	17.4%
11 Equip - Additional	2,172,696	1,973,774	2,038,774	65,000	3.3%
12 Grants, Subsidies, and Contributions	5,226,944	6,140,570	6,646,639	506,069	8.2%
13 Fixed Charges	7,504,242	7,540,011	8,147,246	607,235	8.1%
14 Land & Structures	836,640	1,275,000	2,059,000	784,000	61.5%
Total Objects	\$ 94,744,510	\$ 104,103,272	\$ 115,542,159	\$ 11,438,887	11.0%
Funds					
40 Unrestricted Fund	\$ 88,974,576	\$ 97,627,280	\$ 109,467,159	\$ 11,839,879	12.1%
43 Restricted Fund	5,769,934	6,475,992	6,075,000	-400,992	-6.2%
Total Funds	\$ 94,744,510	\$ 104,103,272	\$ 115,542,159	\$ 11,438,887	11.0%

**Fiscal Summary
Salisbury University**

<u>Program/Unit</u>	<u>FY05 Actual</u>	<u>FY06 Wrk Approp</u>	<u>FY07 Allowance</u>	<u>Change</u>	<u>FY06 - FY07 % Change</u>
01 Instruction	\$ 29,282,253	\$ 30,730,244	\$ 34,994,104	\$ 4,263,860	13.9%
02 Research	2,142,688	3,810,236	3,330,240	-479,996	-12.6%
03 Public Service	1,565,882	516,351	992,071	475,720	92.1%
04 Academic Support	6,828,510	7,413,061	7,926,417	513,356	6.9%
05 Student Services	4,004,327	4,177,841	4,879,855	702,014	16.8%
06 Institutional Support	11,625,890	12,177,323	13,230,800	1,053,477	8.7%
07 Operation And Maintenance Of Plant	9,204,402	10,906,124	12,317,889	1,411,765	12.9%
08 Auxiliary Enterprises	25,165,981	28,612,205	31,604,827	2,992,622	10.5%
17 Scholarships And Fellowships	4,924,577	5,759,887	6,265,956	506,069	8.8%
Total Expenditures	\$ 94,744,510	\$ 104,103,272	\$ 115,542,159	\$ 11,438,887	11.0%
Unrestricted Fund	\$ 88,974,576	\$ 97,627,280	\$ 109,467,159	\$ 11,839,879	12.1%
Restricted Fund	5,769,934	6,475,992	6,075,000	-400,992	-6.2%
Total Appropriations	\$ 94,744,510	\$ 104,103,272	\$ 115,542,159	\$ 11,438,887	11.0%